

LAW OFFICES OF HUGH JANOW, LLC
Hugh Janow, Esq. (HJ-3524)
One Blue Hill Plaza
10th Floor
Pearl River, NY 10965
Attorney for Defendant
Leonard Keff

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,      :
                                :
                                :   ECF Case
                                :
                                :   ANSWER
                                :
                                :
LEONARD T. KEFF,                :   07 Civ. 3549 (SCR)
                                :
                                :
                                :   Defendant.
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Defendant, LEONARD KEFF, by and through his attorney, HUGH JANOW, hereby responds to the numbered paragraphs contained in the United States' Complaint ("Complaint"), as follows:

INTRODUCTION

1. Admits that this lawsuit is brought for the purpose of reducing alleged assessments to judgment, and otherwise denies for lack of sufficient information or knowledge to form a belief as to the truth thereof.

2. Admits that plaintiff purports to rely upon the statutory provisions cited, and otherwise denies for lack of sufficient information or knowledge to form a belief as to the truth thereof.

JURISDICTION AND VENUE

3. Admits that plaintiff asserts jurisdiction under the cited statutory provisions, and otherwise denies for lack of sufficient information or knowledge to form a belief as to the truth thereof.

4. Admits.

5. Admits.

CLAIM TO RELIEF - REDUCING ASSESSMENTS TO JUDGMENT

6. Defendant repeats and realleges his answers to the allegations of paragraphs 1 through 5 as if set forth fully herein.

7. through 13., inclusive. Defendant is without sufficient information or knowledge to admit or deny the allegations contained in paragraphs 7, 8, 9, 10, 11, 12 and 13 and therefore denies the allegations.

14. Defendant is without sufficient information or knowledge to admit or deny the allegations contained in paragraph 14 and therefore denies the allegations.

FIRST AFFIRMATIVE DEFENSE

Because of the age of the alleged tax assessments described in the complaint, and because of other circumstances, the Defendant lacks information concerning the alleged assessments, and is not currently in the position to determine whether or not such assessments were, in fact, made and if made, whether they

were proper as a matter of procedure and substance.

Accordingly, defendant should be permitted to conduct discovery and requests permission to amend his Answer following the completion of discovery.

WHEREFORE, Defendant, LEONARD KEFF, demands judgment:

- a. Dismissing the Complaint herein;
- b. Granting the Defendant the right to conduct discovery and to amend his answer following the completion of discovery; and
- c. Granting such other and further relief as this Court deems just and proper, including all costs of this action, including reasonable attorneys' fees.

Dated: Pearl River, New York
October 3, 2007

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